WD2239.B490.

1923-24

File No. 169—23

Previous References ( )

Serial Nos. 3-4

245-25

Later references.

178-26-1-V
341-26
Mwy 222-29-1
Mwy 111-31-1-4
GENERAL & REVENUE SECRETARIAT
214-40-1-8.

Serial Nos 3-4

Part B for January 1925

SUBJECT

Passes orders regarding the formation of the Mun. Govt Bd.

Govt 902-3/mwy 169-23-4 & 23-1-26
Passes orders for the formation of Mwy Mun Govt Bd.

GENERAL AND REVENUE SECRETARIAT.

(Mar)

NOTES.

File No. 169 - 2

FILE HEADING.

Formation of the Mineral Establishment Fund

From, The Mineral Cmr. thro' the Comptroller

No. C-664 Dated 1 4 74 Received

Diary No. 2234	Enclos.	Spare Copies.	Serial No.

BRIEF ABSTRACT OF LETTER.

The Comptroller submits the rules framed by the Mineral Establishment for the Mineral Fund with his recommendation.

(Vide Comptr's Memo ~~No~~ No 1121/FAD dt 3-5-74)

NOTES AND ORDERS.

Govt. while fixing the classification of the establishment, directed in their order No. 2514-R Revenue 371-13-2 dt 2-4-1) (Paras) that the [illegible] money ~~be provided~~ [illegible] the Mineral Fund & kept [illegible] the Mineral Establishment [illegible]

NOTE—First Sheet. [illegible]:-

G. R. S. III. 2]

Muzrai Secretariat | Muz. File No. of 1923.

Serial No.

Efficiency audit Officer — Rs
2 on Rs 75 - - - - - - 1800 per year.
Account-audit Officer
2 on Rs 60 . . . . 1440 . . .
Travelling allowance . . . 1200
4240 . .

The charge being debited to the Hon Estt [illegible]
when formed, and the Estt being entertained
as soon as the fund was constituted.

2 — Govt. No. 2538-49 / Muz 694-25 — /
dt 2-4-17. The Hon'ble Govt. have now
ordered the imposition by a levy of a percentage
contribution on the income of the Hindu
Institutions viz 5% on the income of
Major institutions & 3% on that of the
Minor ones; the fund being utilised
solely on the cost of audit in the
various offices doing Muzrai work. The
order directs that proper investigations
of the income & expenditure of major &
minor institutions, and the amount that
will become available to be utilised for
Estt & contingencies in the
Conducted Districts initially. [illegible]

3 While sanctioning vide G.O. No. 1463-563
Hon'ble 82-14-2 dt 2-4-17 the Government
[illegible] the Muzrai Dept, [illegible]
and an establishment allowance
to the Hon'ble Secretary [illegible]
the Commr's Office should be
debited to certain [illegible]
State [illegible] in the [illegible]

NOTE—Contin. sheet

WD 0561-GPB—9750—1-8-22

Serial No.

And afterwards to the Muz: Cont
when finally framed.
4 Mr G.O. No. 4334-43 Mucr. Dept.-18.2
d 17-6-20, the incentive Cont system
forced tentatively in the selected Talks
was ordered to be extended as a scheme of
5% henig sanctioned as a scheme of
final approval was forwarded to the
Govt of India with Secretariat
Govt Mr. No. 1 dated 1-8-20 with
the request that the scheme may
be sanctioned for the Muz: Cont
Mr. No. 2 dated 1-8-20 submitting the
scheme for the Muz: Cont for
5 The Muz: Cont has now submitted
a scheme which costs Rs 20,676 per year against an
estimated income of Rs 2,+50
Expected from the incentive levy
Secretariat in the year 1919-20, as
against the income of Rs 10,022
per year in the Muz: Cont Mr. No. 2 dated
(Vide Mr. proposition in the
Muz: Cont) This scheme provides
for the existing establishment sanctioned in the Muz: Cont,
the actual special rates,
the Swing Cot rates, in
Cont being debited to the Muz:
the Secretariat Mr. dated Sept

NOTE—Contn. sheet

WD 6561—GPB—3750—1 8 22

Muzrai Secretariat | Muz. File No. | of 192 .

Serial No.

NOTE—Contn. sheet

WD 0561—GPB—3750—1-8 22

Muzrai Secretariat | Muz. File No. | of 192 .

Serial No.

(i)

(ii)

(iii)

NOTE—Contn. sheet

WD 0561—GPB—3750—1-8 22

Muzrai Secretariat | Muz. File No. of 192 .

Serial No.

(iv)

Why?
We are not concerned
with Calcutta — we
need only consider the
amount the Govt charges
which the Govt collects
from a
Corp —

I am sorry that this is hardly
necessary since what I recommend
is the only thing officers will do
because of his complete ignorance
& position & quite
rightly at least the income
tax officers will pay which
helps us in keeping the correct
certificate low for their fraud.
Corp. personally & the
income tax payer personally & the
Government alike benefit.

(v)

NOTE—Contn. sheet

WD 0561 - GPB—9750—1 8 22

Muzrai Secretariat

Muz. File No. 1/5 of 192..

Serial No.

I

II

NOTF—Contn sheet

WD 0561—GPB—3750—1 8 22

G. R. S. III. 2]

Muzrai Secretariat | Muz. File No. 11, of 192 .

Serial No

Vide items (a) & (b) of G.O. No. 1408-I) Mur 38-20-12 dated 14th Oct. 1920. The file of investments in 6½% State loans has been submitted with a draft order for appl. Interest for 3 years at 6½% on the 5 lakhs above referred to has already accrued & is available.

The Comm suggests that

NOTE—Contn sheet

WD 0561—GPB—3750—1 8 22

Muzrai
Secretariat

Muz. File No. 167 of 1923.

Serial No.

III. Maintenance and supervision of accounts.

In paragraph [illegible] of G.O. No. 2894 [illegible] 75-96 dated 19th March 1904 [illegible] accounts [illegible] revenues accruing [illegible] Muzrai [illegible] Muzrai [illegible] ~~[illegible]~~ [illegible] Order No. [illegible] 53-573 [illegible] (Vide Part II No. 10) [illegible] 2.4.7 [illegible] Muzrai Supdt. [illegible]

8 C

[illegible]

As this [illegible] matter for [illegible]

NOTE—Contn sheet

WD 0561—GPB—3750—1 8 22

Muzrai Secretariat | Muz. File No. 169 of 1923.

Serial No.

Whether the accounts staff of the Muzrai Central Office must [illegible] proposed and the staff may be entirely transferred to the Comptroller's Office, so as to ensure a regular, [illegible] and complete compilation and [illegible] of the Muz. accounts.

As regards the maintenance of accounts in the Taluk offices, the Comptroller proposed 4 years ago that [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible].

[illegible] have been [illegible] [illegible] 1-7-23 [illegible] 24-7-23

9 [illegible] [illegible] [illegible]

(1) ~~[illegible]~~ [illegible] [illegible] [illegible] [illegible] The [illegible] may be made pensionable till the rules of the ordinary service made applicable [illegible].

[illegible] ([illegible]) [illegible]

(2) [illegible]

[illegible]

NOTE—Contn. sheet

WD 8561—4PB—3750—1-8-22

Serial No.

must have a working knowledge of Revenue Rules & procedure, and so it deems sufficient if the Murrai Manual, which by the bye requires revision, is prescribed as a subject for the Rev: Exam^n.

(3) The prescribing of new forms and the revision of the existing ones for the maintenance of Murrai Accounts may perhaps be left to be decided by the Comptroller in consultation with the Murrai Com^r.

10 - The papers may, if approved, be referred unofficially to the Comptroller and Murrai Com^r for favour of opinion on the proposals submitted above.

RG
15.6.24

1) On the two main points viz.

1). ~~The principle~~ The Establishments to be Entertained in the various Offices, the principle on which the Scales should be fixed, and the way of the parts

2) The question of meeting the Secretariat

NOTE—Contn. sheet

WD 0561-GPB—3750—1.8.22

Muzrai Secretariat

Muz. File No. 169 of 1923.

Serial No.

that has already been debited to the Fund, there seems to be a great deal of divergence between the Comptroller and the Muzrai Dept. It seems to be preferable to ask them to meet each other, discuss all the points in issue, and send up joint proposals

20.6.24

Rec'd 12. What is the actual balance due? ~~to the Fund~~ What are the details? What is the authority for treating it as an advance against the Silver Fund? Is the Honble the Comptroller to be consulted

1.7.24

I am forwarded herewith with Compliments to the Comptroller & Govt. for favour of remarks.

By order

14.7.24

Rec'd 15/7/24

GEN. & REV. SECRETARIAT. 14 JUL 1924 ZRAI

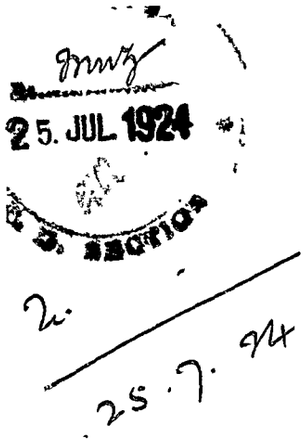
EO. 1—24.

NOTE—Contn. sheet

WD 0561—GBR—8750—1 8 23

Muzrai Secretariat

Muz. File No. 169 of 1922.



Serial No. 6138

U.O.No.84/TAD B dated 24th July 1924.

(1) The debit balance at the end of June 1924, is ₹ 34,617-13-3.

(2) The following items of charges were debited to this Fund

(a) Establishment, Travelling Allowance etc of the temporary Muzrai Sheristadars and their establishment during the year 1917-1918.

The charges were ordered to be advanced in the first instance from State Funds pending the formation of the fund in Government Order No.31-41/ Muz.583-16-2 dated 5th June 1917. They were accordingly debited to "Objection Book Advances" in the first instance and transferred to Muzrai Establishment Fund in 1919-20 when the formation of the fund was ordered in Government Order No.4334-43/Muz.809-18-2 dated 17th June 1920.

(b) Muzrai Commissioner's Office Establishment.

The charges were debited to the several institutions noted in Government Order No.2482-513/ Muz.82-14-2 dated 2nd April 1917. On receipt of the Government order of 17th June 1920, sanctioning the formation of the fund, the charges are directly debited to this head instead of to the institutions pending the credit of contribution amounts to this head. I may state in this connection that the Muzrai Superintendent was asked in this office Muzrai No.2 dated 12th July 1920, to furnish certain details regarding the levy of contributions.

NOTE—Contn. sheet

WD 0561-GPB-3750-1 8.22

Serial No.

contributions. Several reminders were issued which finally led to the issue of Government Order No.870-1/Muzrai 169-23-2 dated 2nd January 1924.

XV.

J. Satyanarayana Rao
Comptroller.

CV

RB
24/7

If the sequences cited by the Comptroller are sub? for orders

RB
29.7.24

30.7.24.

Rev. Dept.

WD 0561—GPB—3750—1 8 22

H. S. III—3]

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Note.

2.10.7-24.
& 2-10-24

Q In the Comptroller's Un-Official No. 84/T.A.D. B. dated the 27th July 192[illegible] the debit balance against the Muzrai Establishment Fund at the end of June said to be Rs. 34,617-13-3 and to have been made up of

(a) Establishment, Travelling Allowances &c., of the temporary Muzrai Sheristedars and their Establishment during the year 1917-18.

(b) Muzrai Commissioner's Office Establishment as per Government Order No. 2463-513/Mwy.8 dated 2nd April 1917.

(a) Rs 13906-13-0

(b) Rs 20711-0-3

34617 13 3

Returned with Compliments as required particulars are noted above.

[illegible]

11.10.24

24 The Deputy Comptroller to Government is requested to kindly note below for the information of Government the amounts incurred on account of items (a) and (b) above separately. An immediate reply is requested.

By Order,

[illegible]

Secretary to Government
2nd October 1924.) Revenue Department.

N B. Should these notes be written on small slips the notes must be pasted, or slips pasted on this form.

To The Deputy Comptroller
with Compliments

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

2645
1073
2039

20876
81
21,492

Should routine notes be written on small slips the notes must be pasted on this form

Serial No.

The whole history of the Muzrai Establishment Fund has been given at length in the Superintendent's note. The main points on which orders are now required are

i. Sanctioning the Muzrai Commissioner's proposal to constitute the Muzrai Establishment Fund which will have an annual income of Rs.21,460.

ii. Sanctioning an establishment which will cost Rs.20,676 per annum.

According to the principles enunciated in paras 4 and 5 of the G.O. of 17th June 1920 only 95 per cent of the income in any particular year may be spent on establishments, the balance of 5 per cent together with an equal amount contributed by Government being held as a reserve. On this basis the amount that may be spent is only Rs.20,387 per annum. Actually the proposal made by the Muzrai Commissioner is for an expenditure of Rs.20,676 per annum. The figures of expenditure given by the Muzrai Commissioner are not complete because he has omitted certain items. If these are also included the total amount of expenditure per annum on the basis of the Muzrai Commissioner's proposals will be Rs.21,492. It appears to be necessary in these circumstances to ask the Muzrai Commissioner to modify his proposal.

Attention is forcibly drawn in the notes put up by the Superintendent to the fact that the full -

Serial No.

amount anticipated from the institutions every year may not be actually realised. This is a very legitimate fear. But the G.O. of 17th June 1920 seems to take this circumstance into account because in the arrangement made therein, provision has been made for a reserve of 10 per cent of the income anticipated every year. Perhaps the margin of 10 per cent is not enough. But on this point no information is available. We may proceed on the basis of a reserve of 10 per cent, and if we find that the variation is greater, we shall have to modify the arrangement by providing for a larger reserve and cutting down the establishment proportionately. The suggestion contained in the foregoing note that the interest realisations from the investment made in the 6¼ per cent Loan may be utilised as contributions towards the establishment fund is not fair to the institutions concerned. The amount invested in the 6¼ per cent Loan represents the savings of the different institutions. The levy of establishment charges has to be made at a fixed percentage on the annual income of an institution. If the interest realisations on the investment in the Loan are taken, it will happen that some institutions will pay very much more than their legitimate share, whereas others which have been improvident and have not funds invested will altogether escape.

NOTE—Contn. Sheet

Serial No.

24 In regard to the question of the ~~amount~~ amount which has been debited to the fund in anticipation of its formation, it will be seen that the amount of Rs.34,617-13-3 is made up of two items; viz.,

Vide ~~[illegible]~~ Page 7/15

(a) Establishment, T.A. to Muzrai Sheristedars, amounting to Rs.13,906-13-0.

(b) Muzrai Commissioner's Office establishment Rs.20,711-0-3.

According to the G.O. of the 5th ~~June 1926~~ July 1917 the amount at (a) has to be debited to the fund. As regards the second amount, it should be debited to the fund only after it is finally constituted; and until then it has to be debited to the specific institutions mentioned in the G.O. of ~~7th~~ 23 April 1917. The Comptroller may be requested to debit this amount to these institutions and to the Muzrai Establishment Fund only after it is finally constituted.

25 These are the main points on which orders are required. In respect of other points the suggestions made in the Superintendent's note may be approved.

24-10

10-10-25

24-9 / 11-10

11-10-25

[illegible]

Rev Sec: Attached papers 10th member on the C. Feb 25 when ~~[illegible]~~ Mem Mr. ~~[illegible]~~ the Statt of Mr. ~~[illegible]~~ Mr. Venkatarama Rao ~~[illegible]~~ the matter.

24 2-25

NOTE - Contn Sheet

[illegible]

[illegible]

24-2-25

Muzrai Secretariat

Muz. File No. 169 of 1923

Serial No.

27 As decided by the Rev.. Secr and 1st member I had a talk with Mr. Sadasiva Rau of the Muz: Comrs' office in the matter, and obtained his need from the DI Comrs' of Districts on the which the Assistant Staffs of the No. of major & minor institutions. Their receipts & the percentage levy, have been prepared in the Comrs' office & submitted here. Each Talut has sent up a statement of institutions with information as to their incomes & expns, and Mr. Sadasiva Rau examined me that with the Executive of a few institutions in the Mysore & that no information has been rec'd in his office as to the incomes having fallen and that even if some what in these institutions owned lands their place and allowance the prescribed percentage

NOTE—Contn. sheet

WD 0561—GPB—3750—1 8 22

Muzrai Secretariat

Muz. File No. 169 of 1923

Serial No.

levy, so as to make Muzrai Estt Fd a constant fund. He said further that the Taluk Clerk paid out of Muz Fds is withheld in showing a steady percentage levy and will therefore, be even on the watch. ~~[illegible]~~ Mr. Sadasiva Rau is therefore of opinion that the 5 per cent + 3 per cent levy as recommended by the Muz Commr may be safely sanctioned.

2. What is most essential is the permanency of the fund. Especially because the Pass Book system has been ordered to be introduced from 1-7-25 and a fairly large account staff - both for compilation and audit - will be necessary in the Central Office, whether that office be in the Commissioner's Office of the Muz Commr's Office, one

NOTE—Contn. sheet

WD 0561 - GPB—3750—1-8 22

such a permanent agency

Muzrai Secretariat | Muz. File No. 169 of 192

Serial No.

be ensured by a periodical formation of this fund at percentage levy calculated on the income of the Institutions concerned. If the income of any of these fails, we cannot always rely on the solvency of other institutions whose ability to take their share is very much doubted. All things considered, decidable by the Muz Com. the scheme as based upon persons in the Govt. seems, on the whole, a member was pleased to observe, unworkable in practice; it seems also desirable to take advantage of an existing fund which is permanent in its nature and sanction the necessary establishment of this fund.

NOTE—Contn sheet

WD 0561—GPB—3750—1 8 22

Secretariat. | Mus. File No. 167 of 1923

Serial No.

At the time when the percentage levy was prescribed for the constitution of the Mus Est Fund, the investment of Mus Funds in Mysore Govt Loan Bonds was not under contemplation. A large fund formed from the Interest Earnings of the 7½ lakhs of rupees invested amounting to Rs 46,875 per annum would probably have been taken advantage of (on account of its permanency) for the purpose of the constitution of a separate fluctuating fund to be formed by a percentage levy on the Mussalman incomes of institutions.

30 As received in the Rev. Secs. Mus Est dated 8.9.10.24 (Pp 15-16) it would be decidedly unfair that some few institutions shd be made to pay a heavy contribution in favour of a large no. of institutions which do so at present unaccessible for their benefit. But in view of the fact that a large no. of poor but exceptionally important temples would (thereby) die out, it has been the balance policy of Govt in the Mussalman Dept to make richer institutions pay for

7500 × 64
875
6875 Rs

NOTE—Contn Shee

Serial No.

in the benefit of Provincial ones, and the utilisation of the interest on investments for Prov. Loans being chosen the lesser of the 2 evils.

3) The 1st Member was pleased to enquire how many major and how many minor institutions have contributed to the Investment in 6½% Provincial Bonds. Said reference is recited below in order No. 395-6th Mar 25-22-41 dated the 10th September 1924 which shows that 39 major institutions have contributed Rs 2,03,400; while minor institutions have given in the aggregate Rs 2,60,050, and the names of the latter kind of institutions will be given only after the special duty of compiling Mar: balances is over; (vide paragraphs 4 of the said order.

It is also been ascertained from the Comptroller's office that an interest of Rs 1,03,848 has been adjusted by credit to Mar Prov Funds upto 31st March last year ending 31.3.24, and that a total interest of Rs 38,200 will

× M

File No. 109 of 1923

Serial No.

Accrue up to end of 31. March 25.
So we shall have Rs 38,200
at our disposal on 1. 4. 25
being the min. earnings of the
investment of our funds.
32 After this main question
is decided orders passed
thereon, the other questions
of Establishment, req.d for the
Taluk, District & the two Central
Offices, of prescribing a test
& Murasi. of prescribing new
forms of accounts etc can
be considered.

4/3/25

4.3.25

New. dep.
1st. M.

173/6.3

33 I share the view
the observations made in the opinion
of the Revenue Member on a
consideration of the facts mentioned
in the note above

Agreed. 6/3

7.3

7.3.25

Serial No.

In view of the difficulties of arranging for an amount very from the different Municipal institutions, & of the fact that there are several institutions which are not in a position to pay any contribution, the arrangement suggested, of making the establishment charges from the interest earnings of the investments may perhaps be adopted. As I have already observed this will, no doubt not be an equitable arrangement, taking amounts from that the practice of the rich institutions & giving them to poorer institutions is in vogue in the Department. Again the balances of the Municipal institutions from time to time lying

MW3 File No. 169 of 1923.

Serial No.

until they were ~~in~~ in use this

11/13

1/5/23

113

35 I wish to discuss the question with the ~~Engineer~~ Rural Com. The file may be sent to him for a short while previous hearing relating to the suggestion may be arranged with Lord Rural for convenient in my Chambers on Sitting on Saturday 11th April,

Mr Thackeray Jones may also be requested to be present at the time. if he can conveniently do so.

23/3/25.

36 The question of the maintenance ~~of~~ and of the cases of Muslim destitutes which was raised in another file (in which opinions of Rural Com. & Committee were obtained) & which has been sent to Govt for general may also be discussed at the same time

25/3

37 Taken action on W.R. MWG 25/3

W 24.3.25

NOTE—Contn. Sheet

Mines File No. 116 of 1923

Serial No.

27. The Mines Comm., & the Rev Secy met the Fuel members of this Chamber on 27.10.25 and discussed the subject. A draft Order on the lines alleged was put on at the Conference & submitted for approval & orders.

SA
27.10.25

Explained personally SA 30/10/25

I feel some doubts as regards the (Mr Lapsley will kindly look into this up).

29.10.25.

Draft for Cabinet

Rev. Secy) LD 30.10.25.

The draft requires to be amplified by reference to the several proposals of the Mines Comm. & Mining Industry which are dealt with in the order & which are reserved for separate consideration.

The main point which the Mines Comm. has not furnished details of is the estimate of the cost of the Fund & the Calculation on the percentage basis. & Mines Orders Cannot be passed sanctioning the fixation of the amounts asked for. Only Orders fixing the

NOTE—Contn Sheet

Serial No.

be provided for. ~~Draft~~ Draft the revised as per instructions given in person - h
31.10.25.

41 A fair draft revised on the lines personally indicated by the Rev: Secy is submitted.
Sd
31/10/25

42 Kind reference is invited to Mungpoo Comm's note of 10.11.25 regarding the draft order put up for consideration.

43 Para. 7(b) is drafted so as to provide for the contingency of the surplus balance of minor Mungpoo institutions not being finally apportioned before the close of next year. If there is assurance that this work will be finished earlier, ~~the draft~~ the suggestion of the Mung Comm: may be accepted. Should however the ~~substitution of this clause as drafted with the addition of~~ the words 'during the current year' with this clause to make the point clear.

(1st Member)

h
11-11-25

262
11.11

44 The Rev Secy
will please bring this up
on Tuesday or Friday
11/11

NOTE—Contn. Sheet

of 19 .

Serial No.

[App. F. III—2

Pwrs—File No. 169 of 1923

Serial No 45

Submitted to First Member personally -

His instructions are :- The following points should be noted on -

1) The amount of the debit balance on appl. the Mag St Fund to end of June 1925 should be ascertained, as also the probable addition to the debit balance during the current year - Also

2) The amount to the accumulated interest earnings of the investment of surplus balances of Municipalities -

3) Are the surplus balances of Municipalities invested & if so how - Are any such interest earnings also the property of Govt -

4) What is the amount available in the Govt Mag Fund. Cannot some portion of it be made available to wipe off the debit balance & thereby relieve the burden. Other Provinces as the Municipalities above in regard to the wiping off of the debit balance -

5) Are any Major Mag Municipalities excluded from the Act - Should they be included in the new Scheme - and if so will they be relieving such charges when they are made to pay their Contribution.

Note—Contn. Sheet

18/11.

File No.

of 192 .

Serial No.

N O T E/

No 584 dt 14-11-1925.
Muz

10-11

Information on the following points are required for submission to Government:-

(1) The amount of the debit balance against the Muzrai Establishment Fund is stated in the Comptroller's letter No. TAD.B.135 dated the 25th July 1925 to be Rs. 40,000/- The amount of the debit balance up to end of June 1925 as also the probable addition to the debit balance during the current year may be separately intimated.

(2) What is the amount of the accumulated Interest Earnings of the surplus balance of minor Muz. Institutions invested in 6½% Mysore Loan Bonds?

(3) Are the surplus balances of Major Institutions invested? If so, how? Are any such interest earnings at the disposal of Government

(4) Are any major Muz. Institutions at present contributing to Muz. Establishment charges? If so, which are they? and how much do they contribute per month and for what establishment?

A reply on the above points may be kindly sent to this office at a very early date.

For Secretary to Government,
Revenue Department.

R-S
Bangalore
14-11-25

To The Deputy Comptroller
Bangalore
with Compliments

TAD(B)

for Under Secretary
Writing the letter
during absence of Under Secretary
14/11/25

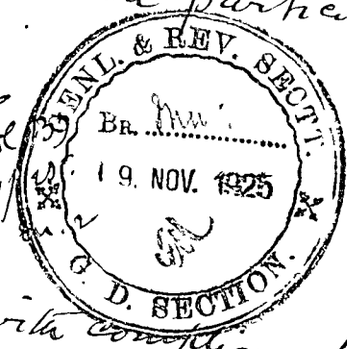
The following is the information available on the points referred to in the Revenue Secretary's Note No. 584 dt 14-11-25.

1. Balance at the end of June 1925 against Establishment fund was Rs — 39489-7-3 The addition to this debit balance during the year 1925-26 will be about Rs 6000/-

2. The accumulated interest realisations on the lump sum investment in 6% bonds on behalf of the minor Muzrai Institutions amount to Rs 75481-1-6 at the end of June 1925

3. No amounts other than those ordered to be invested by Government, have been invested. The interest realised is being credited to the funds of the respective institutions

4. A statement showing the names of major institutions contributing towards the cost of mufassal Establishment charges, is appended with the required particulars



Memo no 850
Dt 18/11/25

Forwarded with compliments to the Secretary to Government Revenue Department for information.

V. Narayana Iyengar
by Assistant Comptroller

Serial No

46 As regards the queries of the Hon'ble, it is submitted that —

(1) The debit balance against the Mug Sate Pt. at the end of June 25 has been ascertained to be Rs 39,489-7-3. The interest on this debit balance since July 1925 during 1925-26 will be about 6000 Rs. So the total amt to be written out will be nearly Rs 45,500.

(2) The accumulated interest earnings on the lump sum withdrawal of the Surpluses of various institutions in 6½ % Govt bonds are ascertained to be only Rs 75,500 on the 30th of June 25

(3) No Surpluses of Major Inams have been invested since Govt's Mise orders in G.O. No. 395-6 Mun. 75-22-44 of 10 of 24 (Appendix-Statement A). The interest realisations of these investments are being credited to the funds of the institutions concerned & are therefore now at the disposal of Govt.

(4) G.O.N. 469-70/Mun 77-25-2 of 24-10-25 shows that Mun Pt

NOTE—Contn. Sheet

File No. of 192

Serial No.

NOTE—Contn. Sheet

Serial No

only a sum of Rs. 16,148 left as reserve out of the Genl Mus Fd and this is req^d for any large Expr^s as urgent — and very nec^y item of repairs & Imp^ts of each arch^l or architectural Mus Imp^ts which may require renovation. The Genl Mus Fd has been largely contributed to by Major Imp^ts, and used for the use of all sorts of Museum Institutions, and so their reasons & the Imp justification in taxing them in this con^n also, nor is there any injustice in using the surplus of the interest earnings of minor Imp^ts for account of Salts which serve the needs of Museum institutions which are larger in No than Major ones.

(5) The following is a list of Major Mus Imp^ts at present Contributing towards Salt Charges, with the Amt they are Contributing & the Salts for which they are so contributing :—

NOTE—Contn Sheet

File No. of 192

Serial No.	

NOTE—Contn. Sheet

Institutions Contributing to Inam Charges

Locality	Institutions Contributing	Amount Per month
Cuddapah Office	Chamarajeswara Swami at Chamarajnagar	50 - -
	Kalaseswara Swami at Mudagere	50 - -
Gingapatam	Ranganatha Swami	35 - -
Sore Deputy Commrs Office	Chamarajeswara Swami	129 - -
Chamaraj Nagar Tq.	—— do ——	29 - -
Varasipur	Chattra at T. N. Pur.	7 - -
	Gunjanarasimha Swami	2 - -
	Agasteswara Swami	2 - -
Sore Taluk	Varuna Chattra	7 4 -
	Elwal -do-	7 4 -
Hadya Taluk	Maddur Chattra	7 8 -
	Maddur Narasimha Swami	7 8 -
Hassan Commissioners Office	Ramanathapur Chattra	30 - -
	Bisle Chattra	
	Belur Chennakesava Swami	
	Baraha Nagar Santerpane	
	Sravanabalagola Mutt	
Hujarabad Tq.	Bisle Chattra	15 - -
	Hirisavige Chattra	
Chamarayapatna	Sravanabalagola Mutt	20 - -
Belur Tq.	Chennakesava Swami	10 - -
Nagapatti Tq.	Gadidam Venkatramana Swami	19
		427 8 - or Rs 5130/-

Rl
29/11/52

Serial No

If the M&S Fund is formed these misps will be received by these Charges.

By
20/11/25

(Rec'd)

48) 20.11.25. Refer para 44-5 181 Mauritius)

h
20/11/25

21.11.25.

554
21.11

49) The corrs under as revised may be sent to the Fin Sec for favour of his remarks.

By
20/11

Returned)

h
24/11

50) Para 6 of the draft.- The decision mentioned in this para is, I think, correct as it is ~~will be~~ irregular to sanction expenditure before we know what are the annual resources from which it has to be met.

57) Para 7 (a).- A statement prepared before the end of March or June 1926 cannot take into account the gross income for 1925-26. The adjustment of the contribution due to the Establishment Fund for that year will not, therefore, be possible on the statements proposed in this para.

The

NOTE—Contn. Sheet

App. F. III—2]

File No. of 192

Serial No.

NOTE—Contn. Sheet

Serial No

52) The new arrangement may be given effect to from 1925-26 in view of the difficulties involved in bringing it into force from 1920-21 according to the order of 17th June 1920.

53) When the adjustment of contributions to the Fund should be made for each year, is a somewnat difficult problem. Monthly or quarterly adjustments involve too many entries and create complications in an account which has never been properly kept so far. If we should wait for the actual income figures of a year to be ready, the adjustment will have to be put off until after the close of the year. Inspite of the delay, adjustment with reference to the actual figures of a year has much to recommend it, but the Fund should be in a position to have some balance at its credit to meet current charges and I am not sure if the Fund will be in such a position. I would, in these circumstances, suggest a half yearly adjustment based upon the income figures from July to December and January to June. These figures may be those entered in the pass books of the Institutions. After the final accounts of the year are ready, the correctness of the adjustments made upon pass book figures may be investigated by the Revenue Commissioner in consultation with the Comptroller and the necessary alterations made.

54) I do not quite follow why a contribution of Rs 6,000 from the interest realisations of the minor institutions Funds is proposed for the current year. I believe

pass

Note—Contra Sheet

File No. of 192 .

Serial No.

Serial No

pass books have been introduced from July last and I do not see why a half-yearly adjustment should not be made in January 1926, especially when the constitution of the new Fund has been directed to be brought into effect from 1st July 1925 ~~as stated in~~ Vide para 7(a)

55) Para 7(b).- I think it is best to review the situation after some time, as proposed here.

56) Para 7(c).- The appropriation of the interest income of minor institutions for adjusting the debit balance of the Fund to end of June 1925 is not a very ~~sxxx~~ satisfactory measure. It has however the merit of simplicity and may be adopted as the earliest action has to be taken to wipe out the debit balance.

57) Para 7 (d) No remarks.

28/11/25

58)

1/12

2.12.25.

1st Member

69
5.12

59)

7C 1407/25

Note—Contn Sheet

File No. of 192

Serial No.

Serial No

60) Government Orders dated 5th July 1917 and 17th June 1920 contemplate, I think, contributions at the stipulated rates calculated on the income of the Institutions for each year. I did not know that it was proposed to alter this arrangement. I understood para 7 (b) of the present draft to mean that the rates of contribution fixed at three and five per cent in the two orders referred to would be reviewed after a period of five years. If, however, it is proposed to adopt one fixed annual rate of contribution for a period of five years, such an arrangement may be adopted. It is not, however, clear if such fixed contribution will be calculated with reference to the revenue of one year or on the average revenue of a few years. If the annual contribution is fixed and not variable, its adjustment to the credit of the Muzrai Establishment Fund at the beginning of each year is feasible provided the Institutions have sufficient balances at the beginning of each year to permit of this payment.

61) The Muzrai Establishment Fund will, according to the arrangement proposed in the draft, get its full annual revenue for the year 1925-26. I do not, therefore, understand why it should receive, in addition, for the same year a further contribution of Rs 6,000 from the interest realisations of minor Institutions.

62) [illegible]

Note—Contn Sheet

App. F. III—2]

File No. of 192

Serial No	

NOTE.—Contn. Sheet

Central and Revenue Secretariat

Law. File No 169 of 1925

[App. F. III—2

... OFFICE
... 17. DEC 1925
Reg. No. 45914.

Serial No

63) Mr. ... the 2nd para ... note above. I have made an addn ... as I was ... to meet the point raised by him.

64) A fair copy as now ... may now be put in ... for perusal & ... in Darbar through the Sec'y

a/s the
14/12
WB 12/12

65) Typed fair copy is submitted
Ed
14-12-25

14.12.25

66) Darbar
thro' Sec'y

67) No further remarks
Mah
17.12.25

17/12

(Darbar) 68) I am ... the
Govt ... with ...
thanks the Govt Leaders of
the Est and the ...

L
18/12

L
18/12

19/12 1st Meeting

NOTE—Contn. Sheet

File No. of 192

Serial No.

NOTE—Contn. Sheet

Serial No

69) The Road Improvement Fund is the fund formed from the interest realisations on the large accumulated balance & a few such additions. This fund has been already constituted, & in existence for some years; and it is utilised for the execution of urgent & important works of Improvement additions & also, for other occasional urgent Road Expenditure for which no provision can be had from the Road State grant (the Fund) or any other sources.

70) The Road Establishment Fund is meant for meeting the cost of the Establishments to be entertained in the Taluk Dt. Road Committee Office as well as in the Committee Office for the preparation maintenance, Scrutiny & audit of the accounts relating to all the Road additions & new Bridge additions & also contribute a certain portion of the Fees received towards the Fund. Though the formation of this Fund was ordered by Govt about 8 years ago, it has not been given effect to till now owing to various reasons and it is now proposed to take necessary action to give effect to the order

71) Work against the Improvement Fund and in lieu of the Deposit Work, we have only called for proposals for the Improvements and on receipt of the proposals, I

NOTE—Contn. Sheet

File No. of 192

Serial No

NOTE—Contn. Sheet

File No. 169 of 1923

Serial No.

question of Sanads the establishment proposed of them with be considered.

72) The ogh of an adequate staff to examine the Muz accounts in the H. R. D. staff is a matter of urgent necessity as these accounts are not generally satisfactorily maintained.

73) I may say in conclusion that this question has been under my careful consideration for a long time and the draft order has been put up after a personal discussion with the Muz com. the Rev Secy &c. more than once, as the only solution of the question now practicable.

24/...

Dewan

I entirely concur with the para 26/12

Can this be ... retrospective

Hsy)

28/12

DEWAN'S OFFICE 26 DEC 1923 Reg. No 6757

7C/657 28/12

NOTE—Contn. Sheet

Serial No.

NOTE—Contn. Sheet

Revenue Secretariat | Muz File No. 169 of 1923.

Serial No

1165

for on payments by institution to be concerned

I do not think para 7 (a) proposes any retrospective debit to the institutions. The Muzrai Establishment Fund is proposed to be formed from the beginning of the current year and the contributions it should receive from the institutions will commence only from that year. It will be seen from para 7 (c) that the charges already debited to the Muzrai Establishment Fund which amount to about Rs 40,000 and which are now uncovered by corresponding receipts will be met by the special credit of that amount to be afforded from the interest income of the institutions. As the entire debit balance of the Fund to the end of 1924-25 will be wiped out by adopting the course proposed, the Fund requires its revenues to be contributed by the institutions only from the current year. This is what is proposed in para 7(a)

EDUCATION OFFICE
RECD. 17 JAN 13
No. 5037

Dewan)

Muzrai
6/1/26
Vice President Hon
D.1.26

1st member)

8/1

186/81

Muzrai
I agree with the above explanation
I do not think that the proposal contained in 7(a) is open to objection the para may be passed as recommended by me

Note—Contn. Sheet

App. F: III—2]

File No. of 192

Serial No.

NOTE—Contn. Sheet

Serial No

so that the fund may be constituted at least from next year

WAN'S OFFICE
9 JAN 1926
No. 5121

Dewan requested 8/1 9.1 9/1

May the Dy. Collr. (1st member) 9/1

458 19/1

The Dy. Collr. is now formally requested by the Dewan may be issued 19/1

4. To. Mer. Council Complt. No 902-3 Dy. 23.1.26. Passes orders on the formation of the Mer. Estate Fund

pp. [illegible]

File No. [illegible] of 192

Serial No.

NOTE—Contn. Sheet

~~Unofficial Note~~ No.1121/TAD B dated 15th May 24

D.22 34

169-23-8

Forwarded with compliments to the Secretary to Government, Revenue Department, with the following remarks on the points, noted for orders of Government summarised at the end of the letter.

1. Starting of Muzrai Work in the District and Taluk Offices -

It is desirable to have a separate establishment exclusively for Muzrai work. Allowance to Gumastas may be paid in Taluks where there is no work for a full time hand. Income of each Taluk is taken as the basis for the entertainment of wholetime or part time hands in the Taluk Offices. I think the volume of work should also be taken into consideration.

No provision has been made for the entertainment of audit staff referred to in para 5 of the Government Order of 2nd April 1917 on the score of "want of funds" (Vide para 5a of the letter). I think that such a staff is essential especially at the initial stage. From past experience it is seen that accounts have not been maintained even in the Muzrai Superintendent's Office (Vide Government Order No.2892-901/Muzrai F. 5-96 dated 19th March 1904)

The expenditure may be kept down by allowing bare minimum pay to the staff proposed to be entertained both in the District and Taluk Offices till such time as the fund can bear additional expenditure

The Establishment of the Muzrai Superintendent's (now Muzrai Commissioner's) office paid both from State Funds and Muzrai Funds was revised in 1917 (Vide Government Order No.2463-513 Muz.82-14-2 dated 2nd April 1917) at an increased cost to secure greater

efficiency and special account staff was also provided. In the proposals now submitted, no addition to the existing Account Establishment has been proposed.

Only two hands are allowed for work in this office. The work is on the increase and additional assistance has to be given by a rearrangement of work in the Section. The staff actually employed on the work is one on R$ 100/- another on R$ 50/-. The contribution amount may be raised to R$ 200/- per mensem so that an additional hand may be entertained.

The contingent grant of Re.1/- per mensem per Taluk sanctioned in Government Order No.6364-73/Muz. 68/-21-2 dated 13th May 1922, has been omitted. This has to be provided for as under the present arrangement the necessity for contingencies will be greater.

2. The Question of Meeting the debits already debited to the Fund.

The verification of the special duty officer's statements is not yet completed. This has been separately reported to Government. To see whether all the institutions have a credit balance, the statement has to be brought up to date. As contributions are levied on the basis of income, the balance of some of the institutions might result in a debit balance, if either the expected income is not fully realised or the expenditure is more than the income. There is also another difficulty in that, the amount invested or behalf of minor institutions in 6¼% Loan has not been apportioned to the respective institutions. This has to be apportioned to the institutions first. Thereafter, a statement of contribution payable by each institution on the income of each year has to be

prepared taking care to see that the annual balances of institutions do not result in a negative one. This can be done only after the closing balance of June 1920 is fixed and the figures for the subsequent four years analysed and the closing balance of the institutions for each year is arrived at. The investment in 6½% loan and the interest earned may have to be readjusted from year to year by transfer of investment to other institutions as it is not certain that the institutions to which the investment is allotted at first will continue to hold a credit balance. The interest due on the investment for these three years have not yet been adjusted. This work is a laborious one and may take long time for completion. This work can be minimised if the interest amount due to the Minor institutions which comes to Rs. 19,000 a year is adjusted to the credit of Establishment Fund. The contributions due by Major institutions may either be waived or recovered as the Government may direct for these three years. It has to be considered whethe the recovery of contribution would be correct, since regular establishments all round according to the proposed scheme were not entertained during these years. It may be said that some of the minor institutions are made to pay contribution at double the rate while others are exempted. But this cannot be helped as the balances of individual institution are not known and as the fund has to be formed immediately to wipe off the long standing debit balance. In this connection it may also be stated that the surplus balances of the Minor institutions would

not have earned any interest but ∅for the investment made in a lump. The investment may be apportioned as from 1st July 1924 after the balances are known. The recovery of regular contribution may also be commenced from 1st July 1924, Government also contributing its share for which necessary provision has to made in the Budget.

As the calculation of contribution on the income basis of each institution is rather complicated, I would suggest for the consideration of Government that the expenditure on account of Establishment charges as budgetted for with an addition of 5% for Reserve be recovered at the end of the year from the Institution that have a credit balance in proportion to the total credit balance of all Institutions in the State. Credit balances under Rs 100 being neglected - the calculation being rounded off to the nearest rupee. Under either method all the institutions will not contribute. As even in the first method contribution can be recovered only from Institutions that have a credit balance, the method now suggested appears to me to be simple. Further there is the advantage of the expenditure being fully adjusted by recoveries in the year which might not be the case if the first method is adopted as the percentage may have to be revised from time to time to meet the sanctioned scale of expenditure.

3. Applicability of ordinary service rules to all Muzrai subordinates.

There is no objection to the benefit of rules in the Mysore Service Regulations regarding leave,

pension etc being extended to the officials paid out of Establishment Fund, as in the case of regular Government servants. In this case the extra cost on account of leave allowances and pension should come out of the 5 percent reserve which with the Government grant should be earmarked for this.

In the case of employees paid out of temple funds, their charges have to be borne by the institutions concerned if this concession is extended to them.

4. Institution of a Local Service Test (Muzrai)

No remarks.

5. Elaboration of required bills and forms etc and to the passing of rules.

These are details to be worked out when these proposals are sanctioned as there will be a great deal of work to be done in the initial stage, some special arrangement is necessary, as the work cannot be attended to in addition to the current work. I am also of opinion that this special staff entertained for the working up of details in the beginning should be further continued for some time, to do itinerating work to see whether the scheme is properly understood in the Districts and Taluks and to solve further questions arising out of the examination of accounts maintained in all the offices and of the practical working of the scheme.

16.3.52

Offg: Comptroller

CV

C 664 7 223 Office of the Muz-rai Commissioner in Mysore.

Ten Maharaja one file Dated Bangalore, 1st April 1924.

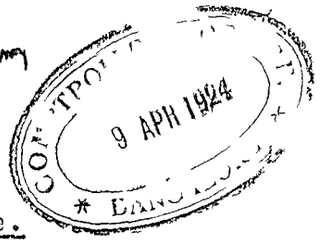
9/293 Mysore

From 24772

K. Chandy, Esquire., B.A.,

Muzrai Commissioner in Mysore,

Bangalore.



B

To

K. V. Anantaraman Esquire. B.A.,

Secretary to the Government of

His Highness the Maharaja of Mysore,

Revenue Department.

Through

The Comptroller to Government of Mysore.

Bangalore.

Sir,

With reference to Government Order No.870-1/Muz:169-23-2 dated 2nd January 1924 requiring me to submit proposals for the formation of the Muzrai Establishment Fund, I have the honor to submit the following report for the kind perusal and orders of Government.

2. In Government Proceedings No.2538-49/Muz.694-15-1 dated 2nd April 1917 the formation of the Muzrai Establishment fund was directed in order to provide for the establishment required to be maintained in various -- offices for the Muzrai work, the fund being ~~found~~ formed from a levy of Rs.5/- and 3 per cent on the income of major and minor institutions respectively Preliminary investigation into the resources of institutions was made, and in May 1919, the Muzrai Superintendent submitted proposals, recommending exemptions from levy in the case of certain institutions and proposing - alterations in the rate of levy. Government ordered in their proceedings No.4334-43/Muz.809-18-2 dated 17th June 1920 that the percentage -- rate of levy should be Rs.5/- and Rs.3/- as already directed, that a -- reserve of 5 percent of the income of the fund should always be maintained and that a state grant of an amount not exceeding the reserve would be annually granted. They also called for detailed proposals in the -- light of their instructions.

3. Collection of information from the Deputy Commissioners of ---

Districts regarding the the volume of Muzrai work the income for the fund, the establishments proposed as contrasted with existing, was initiated and, after a protracted correspondence in instances, reports were received from the Deputy Commissioners as noted in the*margin. The study of the information received, the comparison of the same with that available in the office (late Muzrai Superintendent's and now the Muzrai Commissioner and the formulation of proposals took time. Moreover the deputation of certain officials of this office for work under Mr.Mrityunjaya Iyer for verification of balances of individual institutions since July 1921, contributed in a measure to the delay in the submission of the proposals.

* District.	Dated of receipt.
Bangalore -	17-12-1923.
Kolar -	18-12-1923.
Tumkur -	4-12-1923.
Mysore. -	17-12-1923.
Hassan. -	3-12-1923.
Shimoga -	2- 1-1923.
Kadur. -	29-11-1923.
Chitaldrug. -	16-12-1923.

1. Statistics regarding the volume of work were not available in - most instances for the reason that regular establishments for maintaining such records were wanting. Again, the work in many cases was one to be organised in the future to show the real volume of business. Information statements (one for each District) regarding the number of institutions, the income of major and minor institutions, the ---- income of the fund and the establishments, both proposed and existing, based on the information received from the Districts and on that ---- available in this office, are enclosed in order to show the requirements of each District in detail. There is enough material, in my opinion, to warrant early orders being kindly passed by Government for the --- formation of the fund. In order that the salient features and recommendations may be seen at once, a brief note explaining the same is given on the back of each District statement.

2. About the scope of the establishments proposed for the taluk and district offices, a few words of explanation are necessary here. In view of the limited work of a purely Muzrai nature in some taluks and of the conditions pertaining to the formation of the fund, (vide G.O. of 17th June 1920.), the alternative lay between fully organising the work in <u>all</u> the taluks, (as has been done in the proposals now -- submitted) and equipping only those taluks which had appreciable work.

leaving the rest to manage as heretofore. This latter procedure, which would have been the easier, was not adopted for various reasons.- First of all, there was the question of accounts of the institutions, the keeping of which was not solved with existing system of having only a few -- taluks (and Districts) equipped with Muzrai staff. The divergencies -- between treasury figures and the Muzrai figures would continue to be --- baffling, even with Special Officers with special staff being specially set to evolve order, as in 1897 (vide para 1 of Government Order No.2082-901/M.F.5-96 dated 19th March 1904) and in 1921 (vide Government Order No. 1-10/ dated 1st July 1921) for the preparation of accounts in unequipped offices would further confuse and render of no value the work of the -- equipped offices. Again with the large investments of Muzrai Funds in recent years, specially in the State Loan of 1920 and the increasing --- number of ~~endowments~~ endowments, puduvats, and works, it was quite necessary to --- provide for work in all offices concerned so as to avoid confusion and -- inconvenience to donors, devotees, and Government Departments. Finally as the organisation of work in Muzrai offices does not admit of being -- taken up piecemeal in as much as no substantial increases of income can be expected to accrue at prescribed intervals, the method of providing for -- work in all offices was adopted.

5.A.In the present proposals it is only the staff of clerks for clerical assistance that is dealt with. Owing to the financial outlook of the - fund at present (vide para 6 below) it has not been possible to take up the question of providing a special agency for the independent and systematic check of the work of institutions referred to in para 5 of Government Order No.2514-25/Muz.71-13-2 dated 2nd April 1917 passing orders -- reclassifying Muzrai institutions. The audit officers mentioned therein were not engaged and in the Muzrai Superintendent's note No.37 dated 22nd May 1919 making his proposals, provision had been made for such agency. But those proposals entailed an expenditure of Rs.57,964 against an --- estimated Muzrai Establishment fund income of Rs.21,050 - As it was -- considered advisable now to keep strictly within the income of the fund, no provision for audit staff has been made.

6. The following are the principles that have been adopted in formulating proposals for establishments in the various Muzrai offices

A. Taluk Offices:-- For taluks in which the income Rs.300/- a year, allowances are to be given to the officia Department selected by the Amildar and approved by the Sub Division Officer, for doing Muzrai work in addition and without prejudice to duties at the rates given in the margin: In the case of taluks where the income aggregates over Rs.300/-, full time officials are provided as per scale below noted:

Income.	Allowance per month
(a) Below Rs.50/-	Rs.3/-
(b) From Rs.50/- to Rs.150/	" 4/-
(c) " " 150/- " Rs.300/-	" 6/-

Income.	Scale. Pay per month
(a) Rs.300/- to Rs.600/-	20-1-25
(b) Rs.600/- to Rs.1200/-	25-1-30
(c) over 1200 two hands one	(25-1-30.)
one	(15-1-20.)

Note:- It is only in the case of Hassan, Pelur, Arsikere and Majarabad Taluks, the existing establishment of one full time official on Rs.10/- is retained instead of giving an allowance of Rs.6/-.

B. Sub Division Offices. The Deputy Commissioner's have not proposed any clerical assistance and it has not been considered necessary to ---- formulate any scheme in respect of these officers at present.

C. Deputy Commissioner's Offices.

The scale is arranged according to the subjoined table:-

Income.	Establishment.
(a) under Rs.1200	a clerk on Rs.30/- per month.
(b) Rs.1200 and above -- (except Mysore District)	Rs.40/- "

For Mysore District, a special scale is provided in view of the very substantial ~~consideration~~ Contribution ~~and~~ it makes to the Fund and of the highly important nature of the work coming before the Deputy Commissioner.

D. Muzrai Commissioner's Office.

The salaries on establishment which are not now met from State funds or the General Muzrai Fund will be met in full by the Muzrai Establishment Fund.

E. Comptroller's Office.

The salaries of accountants employed on Muzrai work is to be met wholly from the Muzrai Establishment Fund.

A statement to show the financial results of the proposals now

Service Regulations while the officials of the Muzrai Office and of the Muzrai section of the Comptroller's office the benefits of pensionable service according to the Regulations.

9. While the first appointments will have to be made from those who have had experience of Muzrai work or are considered as fit for this work, I beg to suggest that in the interests of the Muzrai ---- service, a pass in a Muzrai Local Service Examination, to be newly instituted, Muzrai Regulation and Muzrai Manual being the subjects to be studied - may be made compulsory for appointments carrying a salary of over Rs.30/-. This will tend to keep the service upto-date and competent. Orders are solicited in this matter.

10. As already submitted to Government in my letter No.C.664/22-23 dated 17th December 1923, the Comptroller has intimated to me on 7th November 1923 that charges aggregating Rs.30,000/- have been debited to this fund upto the end of June 1923. Though the additional establishments that are now proposed can be engaged only from the beginning of the next official year, the charges already debited and to be debited till 1st July 1924 will have to be met from the fund. Whether undue hardship will result to institutions by the incomes thereof being -- mulcted of the Muzrai Establishment Fund levy with effect from 1st July 1920 (viz.after the Government order dated 17th June 1920) has to be considered in this connection before orders are passed giving ---- retrospective effect (so far as the crediting of the income of the -- fund is concerned) is given to the scheme. The Comptroller who is now (since the Special Duty Officer's figures are placed at his disposal for final verification) in possession of the actual figures of balances of individual institutions, will be able to give his valuable suggestions on this point.

11. The maintenance of the lists of institutions upto date, the -- keeping of accounts as detailed in the Comptroller's letter No.11 dated 5th March 1919 to the Muzrai Superintendent (copy kept herewith for kind perusal), the submission of bills and returns as prescribed, attention to the proper working of the institutions and prompt disposal of correspondence relating to Muzrai matters - these items --- constitute the work of the Muzrai officials in the District and Taluk

The question of the maintenance of pass books and accounts referred to by the Comptroller was kept by, pending the ascertainment of the actual balances of individual institutions in view of the opinion of the Special Duty officer recorded on 20-8-1921 in Muzrai File No.63 of 1921-22 (since transferred for disposal to this office) that it was expedient to await the result of the Special Duty ~~Officer~~ as that might throw much ~~xxxxxx~~ light on the existing and future requirements. In the expectation that the Special Duty would be closed early, a similar opinion was expressed in my letter No.C.846/22-23 dated 13th January 1923. Now as the Special Duty work is practically closed and the Muzrai Establishment Fund scheme has to be brought into effect at once, this matter cannot be put off any longer and the new system of accounting ~~xx~~ will have , I submit, to be ordered, to be brought into effect at least from 1st July 1924.

12. There will have to be devised a system for debiting to the institutions concerned at the beginning of the year the contributions payable by them. Likewise some rules have to be made for ~~sorting~~ spotting out at once the taluks, in respect of which, the expected income has not been realised so that the office concerned may be warned in advance and steps taken -- if possible to work the defaulting institutions properly within a given time or reduce the establishment in time before the reserve resources of the fund are drawn upon. In this connection I beg to observe that a -- great deal of scriptory work will be avoided if it is laid down that an entire Taluk be taken as a unit for establishment purposes deficit in -- some institutions being allowed to be made good by increase of income -- in other ~~xxxxxxxxxx~~ institutions in the same taluk.

13. Much initial work will have to be done before the scheme of the Muzrai Establishments can be brought into effect from 1st July 1924. The Deputy Commissioners will have to submit correct and final statements of contributions that can safely be counted from individual institutions on which statements will be taken as the authority for debiting these -- institutions with the amounts mentioned therein from 1st July 1924. The forms of accounts, bills and returns will have to be settled in consultation with the Comptroller. The working rules referred to in para 11 -- above will have to be framed after getting the weighty and expert advice of the accounts Department. If it is possible as is anticipated by

the Comptroller (vide his letter No.944/TADB dated 22nd March 1924 addressed to you, copy sent to me for information), the opening balances of institutions as on 1st June 1920 can be made available for use in the account books to be opened from 1st July 1924 the figures of credits and debits, since being made soon after the officials of this office who were working under the Special Duty Officer and are now working in the Comptroller's Office as per his requisition for completing the work of verification of balances, return after the work is completed.

14. The points for orders may be conveniently summarised here:--

(1) the starting of the Kuzrai work in the District and the Taluk --- offices with the establishments now proposed, to be paid out of the --- Kuzrai Establishment Fund vide paras 4,5,6 and 7 above and the annual contribution (5 P.C.) to the fund from the State Funds (para 5 of G.O. dated 17th June 1920.)

(2) The question of meeting the debits already debited to the Fund (Vide para 10 above.)

(3) the according of sanction to the applicability of ordinary --- service rules to all Kuzrai subordinates (vide para 8 above.)

(4) the institution of a local service test "Kuzrai" to tone up the Kuzrai service (vide para 9 above)

and (5) the according of sanction to the elaboration of required bills, forms and registers and to the framing of essential preliminary rules by me in consultation with the Comptroller (vide paras 11, 12 and 13 above.)

15. In conclusion, I venture to solicit the very early orders of Government on this Kuzrai Establishment fund scheme, the proper working of which will, I am confident, improve the working of these institutions.

I have the Honor to be,

Sir,

Your most obedient servant,

K Chandy

Muzrai Commissioner.

BK

Letter No.Muz.11 dated 5th March 1919 from the Comptroller, Mysore Government, to the Superintendent, Muzrai Department, Bangalore.

"I have the honor to refer to Government order No.2314-25/Muz. 371-13-2 dated 2-4-17 regarding the reclassification of the Muzrai --- Istitutions in the state, and to make a few suggestions for the better up-keep of Muzrai accounts and their more effective audit.

.ture of .udit 2. A special agency having now been provided for the independent and systematic check of the work of the various institutions comprising the audit of the vouchers and the other details available on the spot, the audit ~~xxtxx~~ in the Comptroller's office will be confined to balance and scale audit. In the case of major institutions the scales for -- establishment M.M.H.K., have been separately fixed by Government and the audit of experditure will be conducted in accordance therewith as hitherto. In regard to minor institutions, however, this audit with reference to each authorised sub head is unnecessary as Deputy Commissioners are competent to sanction scales of expenditure for this class of Institutions and can also sanction appropriations from one head to another. Under the revised classification there will be one collective account for all minor institutions under the charge of Deputy Commissioners and another for village institutions and the only check that can be applied will be to ensure that the balance in the aggregate for each account is not overdrawn and this can best be done in the offices wherein the transactions originate by securing automatic agreement --- between the treasury and departmental figures. For this purpose, I propose to introduce the pass book system (sample enclosed) Each Amildar as the Taluk Muzrai Officer should keep a pass Book and send it to the Treasury with every transaction of remittance into or drawal from the treasury branch of his office. A corresponding register will be kept by the Treasury itself in which the same ~~exxxx~~ entries will be made simultaneously.

3. The Pass Book kept by the Amildar as Taluk Muzrai officer should be examined by theoutside audit agency proposed to be employed by Government. It should open with a balance which it is understood will be intimated by you at an early date on the basis of the figures on the -- books of the audit office. The maintenance of this register and

monthly credits and debits may at once begin to be recorded it will not be possible to strike any balance after each transaction or to see if the balance is exceeded before the opening balances intimated. It is quite necessary to insist upon a procedure of this kind as the Deputy Commissioners have sanctioned items of expenditure form sources of Revenue e.g., revenue from lands owned by Institutions which are subject to great fluctuations due to seasonal conditions, yield, prices etc., and without this check, drawings may easily exceed balances and the overdraft will not be discovered -- until accounts are made out months after in the Comptroller's office.

To make the pass book of the Amildar and the corresponding Treasury register complete in every respect, payments or credits affecting any institution should appear in the accounts of the -- Treasury at which the institution account is open. Receipts on behalf of an institution in a different Taluk will therefore be advised and adjusted by means of Remittance Transfer Receipt in the Taluk Treasury accounts concerned and no payments will be made except at the particular taluk or on Remittance Transfer Receipts issued therefrom. In regard to belated claims requiring Comptroller's approval to payment, the treasury concerned will be authorised to make the payment. This procedure will be followed in regard to Vyasaraya and Sivaganga mutts also under the direct charge of the Muzrai Superintendent.

5. To sum up, there will be one passbook at each taluk treasury containing separate accounts one for each major institution and one collective account each for the two classes of minor institutions and it will comprise all transactions relating to the major institution or the collective account. Detailed accounts of each institution major or minor will of course be maintained in the Muzrai - Section of the Taluk office and agreed with the individual account for major institution and the aggregate brought out upon thepass book for the collective accounts.

6.. In the audit office, the scale audit will also be conducted only in the case of major institutions and it will be seen that --

there is no excess over the sanctions for establishment, ...K. And over the total scale for all sub-heads of each class of minor Muzrai institutions.

of bills. 7. If the above procedure for the details of audit is agreed to, the form of the bill in which Muzrai charges should be claimed would require some modification.

Two kinds of bills - Establishment and contingencies- are now received. In the establishment bill the names and designation of the several officials are entered while in the contingent bill the names of Minor Institutions also are noted. These are unnecessary and it should be enough to get only one kind of bill providing columns therein for exhibiting the different classes of outlay for each of the Major institutions and for the two collective accounts (sample enclosed.) Much scriptory work in the Taluk office will be thus saved. Supplementary claims should be preferred in this form alone working out the abstract each time.

Bills for construction & repairs

8. Authorities competent to sanction items of expenditure on ~~this~~ account as defined in G.O.No.1061-70 dated 16th February 1898 will continue to intimate sanctions as heretofore. As all work bills are now to be post audited in accordance with G.O.No. 2393-403/Muz.93-18-2 dated 18-2-19, these bills prepared as hitherto with the No.and date of the sanction quoted on them may be presented at the Treasury with the Pass Book and payment obtained.

9. If you agree to the above suggestions, I shall have necessary instructions issued to the Treasuries, the Deputy Commissioners of Districts and the Amildars of Taluks.

10. I may add that requisitions are being received from Deputy Commissioners for authorising the Treasury to disburse -- charges as per scales sanctioned by them for institutions under ~~the~~ their control. For reasons set forth above, no separate instructions are necessary and I have informed them accordingly, I enclose a copy of my letter to the Deputy Commissioner, Mysore, No.6 dated 18th February 1919.

11. The procedure described above may be brought into effect from the beginning of next year. In the meantime, the ---

preliminary

"Copy"

[signature]

Fm Muzrai Commissioner. 7/4/24

BK

Dr. Pass Book of Amildar ..... Taluk .....District for 19

Name of Institution.

Month.	Date.	Particulars of Receipts.	Amount. Rs.	a.	p.	Initials of Treasury officer.	Month.	date.	Particulars of payments.	Amount Rs.	a.	p.	Initials of Treasury office
		T o t al.							Total payments.				
									Closing balance.				

"C O P Y"

for MUKHTAI COMMISSIONER. 7/4/24

Mysore Commr's Office

NG 3-513d
FI-16 2
4-911

	Hd Accts	57	4	77	70 1/3	1	Hd Accts	57	4	77
2	Dy Accts	35	3	50	45	2	Dy Accts	35	3	50
3	Junior "	30	1	35	33 1/3	3	Junior "	30	1	35
4	Do	30	1	35	33 1/3	4	Do	30	1	35
5	Dy clerk	57	4	77	70 1/3	5	Dy clerk	57	4	77
6	2nd Munshi	35	3	50	45	6	2nd Munshi	35	3	50
7	Agama pandithe	40	-	40	40	7	Agama pandithe	40	-	40
8	Agamik	30	-	30	30	8	Agamik	30	-	30
		314	-	394	367 7/9			314		394

Comptroller's office

No 1515-16 Dy
M F 1515 182
14-12-18

1	Accountant	60	-	60	60	1	Accountant	60	-	60
2		40	-	40	40	2	"	40	-	40
		100	-	100	100			100	-	100

Dy Commrs offices (a) Mysore

Hd Munshi	40	1	45	43 1/3		Hd clerk	57	4	77
Dy Clerk	30	-	30	30		Dy Clerk	40	-	40
Clerk	25	-	25	25		3rd clerk	35		35
Record Keeper	20	-	20	20		4th clerk	30		30
Peon	9	-	9	9		Peon	10	-	10
	124		129	127 1/3			172		192

To provide for Munzai establishments to be maintained at the various offices.

70 1/3	
45	
33 1/3	
33 1/3	
70 1/3	
45	
40	
30	
367 1/3	
60	
40	
100	

70 1/3	27
40	10
35	10
30	10
10	~~10~~ 1
185 1/3	58

Office (b) Bangalore					B.F		172		192
(c) Kolar					1	Clerk	40		40
(d) Tumkur					1	Clerk	40		40
(e) Kadur					1	Clerk	40		40
(f) Chikaballapur					1	Clerk	40		40
(g) Shimoga					1	Clerk	30		30
(h) Hassan	30	–	30	30	1	Clerk	40		40
							442		462

Taluk offices.

(a) Mysore District									
(I) Seringapatam	Clerk	20	20	20	Clerk	25	1	30	
	Do	15	15	15	Clerk	15	1	20	
(II) Mandya	Clerk	15	15	15	Clerk	20	1	25	
(III) Channapatna	Clerk	20	20	20	Clerk	25	1	30	
	Do	8	8	8	Clerk	15	1	20	
(IV) Nanjangud	Clerk	20	20	20	Clerk	25	1	30	
(V) Mysore	Clerk	13	13	13 ✓	Clerk	15	1	20	
(VI) Yedatore	Clerk	15	15	15 ✓	Clerk	25	1	30	
(VII) T Narsipur	Clerk	11	11	11 ✓	Clerk	25	1	30	
(VIII) Krishnarajpet					Clerk	20	1	25	
(IX) Hunsur					Clerk	20	1	25	
(X) Nagamangala					Allowance to clerk		4		4
(XI) Heggadadevankote					Do		4		4
(XII) Gundlupet					Do		3		3
(XIII) Malavalli					Do		3		3
					Do		3		3
			137	137			247		302

$185\frac{1}{3}$	58
40	40
40	40
40	40
40	40
30	30
40	40
40	40
$455\frac{1}{3}$	328

$28\frac{1}{3}$	$8\frac{1}{3}$
$18\frac{1}{3}$	$3\frac{1}{3}$
$23\frac{1}{3}$	$8\frac{1}{3}$
$28\frac{1}{3}$	$8\frac{1}{3}$
$18\frac{1}{3}$	$10\frac{1}{3}$
$28\frac{1}{3}$	$8\frac{1}{3}$
$18\frac{1}{3}$	$18\frac{1}{3}$
$28\frac{1}{3}$	$15\frac{1}{3}$
$28\frac{1}{3}$	$13\frac{1}{3}$
$23\frac{1}{3}$	$12\frac{1}{3}$
$23\frac{1}{3}$	$23\frac{1}{3}$
4	4
4	4
3	3
3	3
3	3
$283\frac{2}{3}$	$146\frac{2}{3}$

Office (6) Bangalore (1) Bangalore	Clerk	20	1	25
(II) Doddaballapur Bangalore	Clerk	20	1	25
(III) Nelamangala	Allowance to clerk	6		6
(IV) Magadi	Do	6		6
(V) Channapatna	Do	6		6
(VI) Closepet-Sub Tr	Do	4		4
(VII) Hoskote	Do	3		3
(VIII) Anekal	Do	3		3
(IX) Devanahalli	Do	3		3
(X) Kankanhalli	Do	3		3
		74		84

(C) Kolar

(I) Kolar	Allowance to clerk	6	6
(II) Bowringpet	Do	6	6
(III) Chintamani	Do	6	6
(IV) Malur	Do	6	6
(V) Chikballapur	Do	6	6
(VI) Sidlaghatta	Do	4	4
(VII) Bagepalli	Do	4	4
(VIII) Gowribidanur	Do	4	4
(IX) Siddlaghatta	Do	4	4
(X) Mulbagal	Clerk	20	25
(XI) Gudibanda Sub Tr	allowance to clerk	3	3
		69	74

$23\frac{1}{3}$ $23\frac{1}{3}$

$23\frac{1}{3}$ $23\frac{1}{3}$

6 6

6 6

6 6

4 4

3 3

3 3

3 3

3 3

$80\frac{2}{3}$ $80\frac{2}{3}$

6 6

6 6

6 6

6 6

6 6

4 4

4 4

4 4

$23\frac{1}{3}$ $23\frac{1}{3}$

3 3

$72\frac{1}{3}$ $72\frac{1}{3}$

Talak office Tumkur District

(i) Chikkanakanahalli	Clerk	20	/	25
(ii) Tumkur	Allowance to Clerk	6		6
(iii) Kunigal	Do	6		6
(iv) Koratagere Sub Tq	Do	6		6
(v) Gubbi	Do	6		6
(vi) Tiptur	Do	4		4
(vii) Maddagiri	Do	3		3
(viii) Sira	Do	3		3
(ix) Turuvekere	Do	3		3
(x) Pavagada	Do	3		3
		60		65

Kadur District

(i) Mudigere.	Clerk	15	15	15 ✓
(ii) Koppa				
(iii) Kadur				
(iv) Narasimharajpur				
(v) Chickmagalur				
(vi) Tarikere				
		15 ✓	15	

	Clerk	25	/	30
	Clerk	20	/	25
	Allowance to Clerk	4		4
	Do	4		4
	Do	3		3
	Do	3		3
		59		69

Chitaldrug District

(i) Harihar	Allowance to Clerk	6	6
(ii) Chitaldrug	Do	4	4
(iii) Challakere	Do	4	4
(iv) Hiriyur	Do	4	4
(v) Molakalmuru	Do	4	4
		22	22

$3\frac{1}{3}$ $23\frac{1}{3}$

6 6

6 6

6 6

6 6

4 4

3 3

3 3

3 3

3 3

$13\frac{1}{3}$ $63\frac{1}{3}$

$18\frac{1}{3}$ $13\frac{1}{3}$

$3\frac{1}{3}$ $23\frac{1}{3}$

4 4

4 4

3 3

3 3

$15\frac{2}{3}$ $50\frac{2}{3}$

6 6

4 4

4 4

4 4

Chitaldrug District-(Continues)

(VI) Holalkere

(VII) Jagalur

(VIII) Davangere

(IX) Hosadurga

B.F —	22		22
Allowance to Clerk	3		3
Do	3		3
Do	3		3
Do	3		3
	34		34

Shimoga District-

(I) Thirthahalli

(II) Shimoga

(III) Honnal

(IV) Sagar

(V) Shikarpur

(VI) Sorab

(VII) Chennagiri

(VIII) Nagar

(IX) Kumsi Sub Tr

Clerk	25	1	30
Do	20	1	25
Do	20	1	25
Do	20	1	25
Allowance to Clerk	6		6
Do	6		6
Do	4		4
Do	4		4
Do	3		3
	108		128

Hassan District

(I) Channarayapatna	Clerk	10	10	10	Clerk 20 1 25
(II) Hassan	Clerk	10	10	10	Clerk 10 10
(III) Arakalgud	Allowance to Clerk	3/8/-	3/8/-	3/8/-	Allowance to Clerk 6 6
(IV) Belur	Clerk	10	10	10	Clerk 10 10
(V) Arsikere	Do	10	10	10	Clerk 10 10
(VI) Holenarasipur	Allowance to Clerk	5	5	5	Allowance to Clerk 6 6
(II) Sravanabelgola	Clerk	10	10	10	Clerk 10 10
(III) Alur Sub Tr					Allowance to Clerk 4 4
				58/8/-	76 81

3	3
3	3
3	3
3	3
34	34

$18\frac{1}{3}$	$28\frac{1}{3}$
$23\frac{1}{3}$	$23\frac{1}{3}$
$33\frac{1}{3}$	$23\frac{1}{3}$
$33\frac{1}{3}$	$23\frac{1}{3}$
6	6
6	6
4	4
4	4
3	3
$21\frac{1}{3}$	$121\frac{1}{3}$

$13\frac{1}{3}$	$23\frac{1}{3}$
10	10
6	6
10	10
10	10
6	6
10	10
4	4
$19\frac{1}{3}$	$20\frac{5}{6}$

Abstract

	Existing. Total average cost	Proposed. Total average Cost	Net increase.
Muzrai Commissioner's office	367 - 5 - 4	367 - 5 - 4	0 — 0
Comptroller's office	100 - 0 - 0	100 - 0 - 0	0 - 0 —
Inspr. Dt. & Th. Offices 2	4 - 5 - 4	469 - 0 - 0	204 - 10 - 8
Bangalore	0 - 0 - 0	120 - 10 - 8	120 - 10 - 8
Kolar	0 — 0 —	112 - 5 - 4	112 - 5 - 4
Tumkur	0 — 0 — 0	103 - 5 - 4	103 - 5 - 4
Kadur	15 0 0	105 - 10 - 8	90 - 10 - 8
Chitaldrug	0 - 0 - 0	64 — 0 — 0	64 — 0 — 0
Shimoga	0 — 0 — 0	161 - 5 - 4	161 — 5 — 4
Hassan.	+30 58 - 8 — 0	119 - 5 - 4	60 — 13 — 4
Total Rs	805 2 — 8 +30 — 0 — 0 835	1723 - 0 - 0	917 - 13 — 4 per annum

or

Rs 9662 — 0 — 0 + 360 = 10,022 — 20676 - 0 — 0 — 11014 - 0 — 0 a year

10,674 10,654

against an estimated income of Rs 21460-0-0

10676
10022
10,654

For Muzrai Commissioner. 7/4/24

Present scale checked and an omission of Rs 30- for Hassan District Establishment inserted.

Asst Comptroller 19.5.24

General and Revenue Secretariat

File No.

[App. F. III

of 192

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

In reply please refer to No. TAD.B.1210.

Rec'd 37928 10 JUN 1924

Comptroller's Office, Bangalore,

Dated the 7th June *1924*

REV CONSTABLE 10 JUN 1924 MUZRAO

K. V. Ananthamaman Esq., B.A.,
Revenue Commissioner in Mysore,
Bangalore.

Sir,

Adverting to Government Order No.870-1/Muz.189-23-2 dated 2nd January 1924, in re the admission of charges debitable to the Muzrai Establishment Fund up to end of March 1924, I have the honor to state that the charges for the subsequent months have also been admitted, pending orders of Government on the proposals of the Muzrai Commissioner in Mysore in re the formation of the Fund forwarded to you with this office No.1121/TAD.B. dated 15th May'24.

I have the honor to be,
Sir,
Your most obedient servant,

Deputy Comptroller.

SAI) RB7.6

App. F. III—2]

File No. of 192

Serial No.

NOTE—Contn. Sheet

507 — 22-11-25
Muz 169-23 Enc. one file containing correspondence

To

The Muzrai Commissioner

in Mysore, Bangalore.

Dear Sir,

As desired by you I send herewith for favour of your remarks and suggestions a draft which has been put up in the matter of the formation of Muzrai Establishment Fund on the lines discussed in the 1st Member's chamber on the 27th ultimo.

The Secretariat file is also sent herewith for your kind reference and return with your reply.

Yours sincerely,

Muzrai

OFFICE OF THE REVENUE COMMISSIONER
IN MYSORE.

C. No. 664
22-23

Bangalore, 10th nov. *192* 5.

1116

Dear Sir,

With reference to your D.O. letter No.507/M.F. 169-23 dated 2nd instant, I return herewith with thanks the file containing the draft order about the formation of the Muzrai Establishment Fund, with a note embodying my suggestions in the matter. I am sorry it was --- delayed for a few days as I was engaged with the --- Economic Enquiry Report Committee.

Yours sincerely,
C. Balasubramanyam

To

B. Srinivasa Iyengar, Esq., B.A., B.L.,
Secretary to the Government of
His Highness the Maharaja of Mysore,
Revenue Department.

N o t e.

In para 7 (c) of the draft order it is stated that the debit balance of Rs. 40,000/- Rs. and all expenditure to be incurred during the current year will be adjusted from the accumulated interest, standing to the credit of the minor institutions as a whole. In para 7(d) it is stated that the contribution recovered from the Major Muzrai institutions during the current year will be taken as the opening balance of the Establishment Fund on 1-7-26. It is therefore clear that nothing out of the contribution received during the current -- year from the Major institutions should be spent for current year's expenditure. But in spite of it, the latter portion of para 7(b) says "And the deficet to meet the cost of establishment charges - which can-not be met from the contribution recovered from the -- Major institutions will be debited to the interest earnings of the investment made on behalf of the minor institutions."

The meaning conveyed by the underlined words is inconsistent with what has been said in 7(c) and (d) and the words from "And the deficit to meet the cost etc., minor institutions" seem to be unnecessary also. These words may be omitted. The rest of the draft is all-right.

7/11/25 Ret'd with Compliments. C.S. Balasundaram

Proceedings of the Government of H.H.

the Maharaja of Mysore.

Read:-

G.O.No. 2588-49/Muz.694-15-1 dated 2-4-27 directing the constitution of a Muz. Estt. Fund by the levy of a percentage contribution on the annual income of major and minor institutions to meet the charges of the establishment employed in the various offices for Muzrai work.

2. G.O. No. 4377-42/F.F. 809-13-2 dated 17-8-1920 determining the principles of levy of contribution based on the gross income of Muzrai Institutions viz., 5 % on the gross income of Major and of 7 % on that of minor institutions and calling for detailed proposals in respect of the establishment required for the several offices within a cost of Rs. 20.000/- per annum.

3. G.O.No. 870-1/Muz.169-23-2 dated 9-1-1924 authorising the Comptroller to admit the charges debitable to the Muz. Estt. Fund pending its actual formation.

4. Letter No. C. 664 of 23-24 dated 1-4-24 from the Muz. Commr. in Mysore, submitting detailed proposals in the matter.

5. Note No. 1121/T.D.B. dated 10-1-1924 from the Comptroller to Govt. on the subject.

Order No. 902-3 dated 23.1.26

Muz 169-23-4

In the order of 17-8-1920 read above, Govt. laid down the lines under which the Muz. Estt. Fund should be constituted and requested the Muz. Supdt. to submit in consultation with

the Comptroller and Deputy Commrs of Districts detailed proppsals for the formation of the fund including the establishment required for the several offices for Muz. work within a cost of Rs 20,000/- per annum

2. In his letter No C. 664 dated 17-10-[illegible] the Muz. Commr. brought to the notice of Govt. that the statistics provisionally collected for settling the question of the formation of the fund out of the estimated incomes of Major and Minor institutions required to be carefully verified and that he had called for detailed information from the Districts about the same as well as the volume of work turned out by Muz Offices and the strength of establishment required therefor Pending submission of his proposals the Comptroller was authorised to admit the charges debitable to the Fund. According to the Comptroller's books there is a debit balance of ~~over~~ about Rs ~~40,000~~ 39,498 as per last journal to end of June 1925

3. The Muz Commr has submitted detailed proposals in respect of the establishment required for the several offices at a cost of Rs 20,676/- against an estimated income of Rs 21,460/- leaving a reserve of Rs 784/- and states that the deficiency in the 5 % "Reserve" will be made good while furnishing the final statements of income of individual institutions He has also recommended that all charges debited to this fund pending the final formation of the fund may be adjusted by giving retrospective [illegible] to the levy of certification from 1-9-25.

4 The Comptroller to Government in offering his opinion on the proposals made by the Muz. Commr, states that no provision for the audit staff sanctioned in Govt Pro. No. 2514-25/Muz. F.371-13-2 dated 2-4-1917 has been made in them, that its entertainment is very essential, ~~especially at the initial stage~~, and that as the Muzrai work in his own office is on the increase the present contribution of Rs 150/- per mensem may be raised to Rs 200/- As regards the proposal of the Muz. Commr, that the contribution may be levied ~~and~~ with retrospective effect from 1st July 1920 to wipe out the debit balance, the Comptroller observes that in view of the fact that the verification of the balances of Muz. Institutions on which the Special duty officer was engaged has not been completed and the amount invested on 6½ % bonds on behalf of the Minor Institutions has not yet been ~~offered~~ applied for to the several institutions it is not possible to say if they will have sufficient credit balances to meet the arrear contributions To avoid the difficulty in bringing the scheme into effect immediately the Comptroller recommends ~~the~~ the accumulated interest amount due to the minor institutions on account of the investment in 6½ per cent State Loan Bonds, ~~which arose to Rs 10,000/- a year, and~~ which remains unadjusted pending the determination of balances of individual institutions, may be utilized to wipe off the outstanding debit balance. For the future, he suggests that the expenditure on account of establishment charges as budgetted for with an addition of 5% for "Reserve" be recovered at the end of each year from the institutions

that have a credit balance of over Rs. 100 in proportion to the total credit ~~of~~ balance of all institutions in the State instead of adopting the system of percentage levy based on the gross income of institutions.

6. The Muzrai Commr's. report does not furnish full information regarding the estimated contribution to the fund based on the gross income of the institutions, so that it is not possible to find out if such contribution will be sufficient to meet the annual charges of the establishment on the revised scale proposed by him. He states that the final statement of income and expenditure of all the Muz. Institutions with the contributions payable by them to the Establishment Fund will be called for from the Dy. Commrs, and desires that meanwhile orders may be passed on the proposals made by him for the revision of the Muz. Establishment in the several offices.

7. Govt. are not prepared to pass final orders on the proposal of the Muz. Commr. for the revision of establishment until the total amount of contribution to the Muz. Establishment fixed by the several institutions is fully determined. At the same time they consider that the adjustment of the large amounts now standing to the debit of the Muz. Establishment Fund as also the future formation of the Fund should not be delayed any longer. After giving their best consideration to the subject and the proposals made by the Muz.Comr. and the Comptroller, Govt. are pleased to pass the following orders:-

Instn 1926 2

(a) The Muz. Estt. Fund will be formed with effect from ~~1-7-1925~~ 1926-27 on the lines sanctioned in the G.O of 17-6-1920. A statement showing the amount of contribution payable by each of the major institutions and the total amount of such contributions will be prepared

prepared by the Muz. Commr. in consultation with the Dy. Commrs. and submitted for the information of Govt and the Comptroller before the end of ~~March~~ April 1926 ~~(On receipt of this statement, the Comptroller will credit the contribution to the Muz. Estt. Fund by debit to the institutions concerned)~~. A similar statement of contributions payable by the minor institutions will also be got prepared by the Muzrai Commr. and submitted to Govt, before the end of June 1926. Pending the submission of this statement and the orders of Govt. thereon, a contribution of Rs.6,000/- will be recovered from the minor institutions for the current year ~~xxxxxxxxxxxxxxxxxxxxxxxx~~ by deduction from the interest realised during the year on the investment of these surplus funds and credited to the Muz. Estt. Fund, the balance of the interest being divided proportionately among the institutions which have contributed to the investment. In the event of the contributions from the minor institutions being fully determined before the end of June 1926 the above sum of Rs. 6,000/- will be refunded to the institutions by debit to the Muz. Estt. Fund.

(b) The contribution payable by each institution will be fixed for a period of 5 years and will be subject to revision at the end of the period according to alterations in their scale of receipts and expenditure.

(c) As regards the debit balance of about Rs. 39,490 now standing against the Muz. Estt. Fund, in view of the fact that the major Muz. Institutions have been contributing a sum of about Rs. 5,130/- per annum towards the Estt. charges in the several offices, Govt. accept the Comptroller's suggestion to adjust the above debit ~~for being~~ balance fully ~~from~~ the accumulated interest standing to the credit of the minor institutions as a whole, the balance left after

such

such adjustment being divided among the institutions proportion to their respective contributions to the investment. The amount required for Expenditure on the current ~~year~~ year, with also the next year estimate on the basis of the completion of the arrangements during the current year, clearly from the

(d) As regards the establishments proposed by the Muz. Commr. for the several offices, as it is not possible to pass final orders in the absence of definite information as to the total contribution to the Fund based on the gross income of individual institutions, the Muz. Commr. is requested to renew his proposals with such modification as he may consider necessary after the statements referred to in para. 6 (a) above are submitted by him. Meanwhile, pending the receipt of the above statement and the issue of ~~xxxxx~~ final orders, ~~however~~ there can, the Govt. will be prepared to sanction the following staff ~~xxxxxxxxxxxxxxxx~~ which are said to be urgent, as a temporary measure, on receipt of detailed proposals therefor from the Muz. Commr:—

1) The appointment of a small audit staff for a systematic inspection of the accounts of the several Muz. Offices with a view to ensure that the several accounts, registers &c. prescribed by Govt. are properly maintained and the administration of the Muz. institutions is properly attended to.

2) The entertainment of temporary hands in offices in which there is much congestion of work and relief is urgently required.

14.12.25

Revenue Secretary to Govt.

14.12.25

To

The Muz. Commr. (returning enclosures)
The Comptroller to Govt.

Proceedings of the Government of His Highness

the Maharaja of Mysore.

Read:--

Government Order No. 2538-49/Muz.694-15-1, dated 2nd April 1917, directing the constitution of a Muzrai Establishment Fund by the levy of a percentage contribution on the -- annual income of major and minor institutions to meet the -- charges of the establishment employed in the various offices for Muzrai work.

2. Government Order No. 4334-43/A.F. 909-18-2, dated 17th June 1920, determining the principles of levy of contribution based on the gross income of Muzrai Institutions viz., 5 per - cent on the gross income of major and of 3 per cent on that of minor institutions and calling for detailed proposals in respect of the establishment required for the several offices within a cost of Rs. 20,000 per annum.

3. Government Order No. 870-1/Muz.169-23-2, dated 2nd -- January 1924, authorising the Comptroller to admit the charges debitable to the Muzrai Establishment Fund pending its actual formation.

4. Letter No. C. 604 of 23-23, dated 1st April 1924, from the Muzrai Commissioner in Mysore, submitting detailed proposals in the matter.

5. Note No. 1121/FAD.B., dated 15th May 1924, from the -- Comptroller to Government on the subject.

Order No. 902-3/Muz 169-23-4

Bangalore, dated the 28th January 1926.

In the order of 17th June 1920 read above, Government -- laid down the lines on which the Muzrai Establishment Fund -- should be constituted and requested the Muzrai Superintendent to submit in consultation with the Comptroller and Deputy -- Commissioners of Districts detailed proposals for the formation of the fund including the establishment required for the

several offices for Muzrai work within a cost of Rs. 20,000 per annum.

2. In his letter No. C. 664, dated 17th October 1923, the Muzrai Commissioner brought to the notice of Government that the statistics provisionally collected for settling the question of the formation of the fund out of the estimated income of Major and Minor institutions required to be carefully verified and that he had called for detailed information from the Districts about the same as well as the volume of work turned out in Muzrai Offices and the strength of establishment required therefor. Pending submission of his proposals the Comptroller was authorised to admit the charges debitable to the Fund. According to the Comptroller's books there is a debit balance of about Rs. 39,490 against the Fund end to end of June 1925.

3. The Muzrai Commissioner has submitted detailed proposa in respect of the establishment required for the several offices at a cost of Rs. 20,676 against an estimated income of Rs. 21,460 leaving a reserve of Rs. 784 and states that the deficiency in the 5 per cent "Reserve" will be made good while furnishing the final statements of income of individual institutions. He has also recommended that all charges debited to this fund pending the final formation of the fund, may be adjusted by giving retrospective effect to the levy of contribution from 1st July 1920.

4. The Comptroller to Government in offering his opinion on the proposals made by the Muzrai Commissioner states that no provision for the audit staff sanctioned in Government Proceedings No. 2514-25/Muz.F.371-13-2, dated 2nd April 1917 has been made in them, that its entertainment is very essential, and that as the Muzrai work in his own office is on the increase the present contribution of Rs. 150 per mensem may be raised to Rs. 200. As regards the proposal of the Muzrai Commissioner that the contribution may be levied with retrospective effe/

from 1st July 1920 to wipe out the debit balance, the Comptroller observes that in view of the fact that the verification of the balances of Muzrai Institutions on which the Special Duty Officer was engaged has not been completed and the amount amount invested on 6½ per cent bonds on behalf of the Minor -- institutions has not yet been apportioned to the several institutions it is not possible to say if they will have sufficient credit balances to meet the arrear contributions. To avoid -- this difficulty in bringing the scheme into effect immediately the Comptroller recommends that the accumulated interest amoun due to the minor institutions on account of the investment in 6½ per cent State Loan Bonds which remains unadjusted pending the determination of balances of individual institutions, may be utilised to wipe off the outstanding debit balance. For the future, he suggests that the expenditure on account of - establishment charges as budgetted for with an addition of -- 5 per cent for "Reserve" be recovered at the end of each year from the institutions that have a credit balance of over -- Rs. 100 in proportion to the total credit balance of all institutions in the State instead of adopting the system of percentage levy based on the gross income of institutions.

5. The Muzrai Commissioner's report does not furnish full information regarding the estimated contribution to the fund based on the gross income of the institutions, so that it is not possible to find out if such contribution will be sufficient to meet the annual charges of the establishment on the revised scale proposed by him. He states that the final - - statement of income and expenditure of all the Muzrai Institutions with the contributions payable by them to the Establishment Fund will be called for from the Deputy Commissioners and desires that meanwhile orders may be passed on the proposals made by him for the revision of the Muzrai Establishment in the several offices.

6. Government are not prepared to pass final orders on the proposal of the Muzrai Commissioner for the revision of -

establishment until the amount of contribution to the Muzrai Establishment from the several institutions is fully - - determined. At the same time they consider that the adjustment of the large amounts now standing to the debit of the Muzrai Establishment Fund as also the future formation of the fund -- should not be delayed any longer. After giving their best consideration to the subject and the proposals made by the Muzrai Commissioner and the Comptroller, Government are pleased to - pass the following orders:-

(a) The Muzrai Establishment Fund will be formed with - - effect from 1926-27 on the lines sanctioned in the - - Government Order of 17th June 1920. A statement showing the amount of contribution payable by each of the major institutions and the total amount of such contributions will be prepared by the Muzrai Commissioner in consultation with the Deputy Commissioners and submitted for the information of Government and the Comptroller before the end of April 1926. A similar statement of contributions payable by the minor institutions will also be got prepared by the Muzrai Commissioner and submitted to - Government, before the end of June 1926.

(b) The contribution payable by each institution will be -- fixed for a period of 5 years and will be subject to - revision at the end of the period according to alterations in their scale of receipts and expenditure.

(c) As regards the debit balance of about Rs. 30,000 now standing against the Muzrai Establishment Fund, in view of the fact that the major Muzrai institutions have -- been contributing a sum of Rs. about Rs. 5,000 per - - annum towards the establishment charges in the several offices, Government accept the Comptroller's suggestion to adjust the above debit balance fully from the - - accumulated interest standing to the credit of the - - minor institutions as a whole, the balance left - to

such adjustment being divided among the institutions in proportion to their respective contributions to the investment. The amount required for expenditure on establishment during the current year will also be met similarly from the years interest on the inverted surplus of the minor institutions.

As regards the establishment proposed by the Muzrai Commissioner for the several offices, as it is not possible to pass final orders in the absence of definite information as to the total contribution to the Fund based on the gross income of individual institutions, the Muzrai Commissioner is requested to renew his proposals with such modification as he may consider necessary after the statements referred to in para 6(a) above are submitted by him. Meanwhile, pending the receipt of the above statement and the issue of final orders thereon, Government will be prepared to sanction the Muzrai Commissioner's staff which are held to be urgently necessary, on receipt of certified [illegible] for 1926.

(1) The appointment of a small audit staff for a thorough inspection of the accounts of the several Muzrai offices with a view to ensure that the several accounts, registers etc., maintained by Government are properly maintained and the administration of the Muzrai Institutions is properly attended to.

(2) The entertainment of temporary hands in offices in which there is much congestion of work and relief is urgently required.

for Secretary to Government.
Revenue Department.

To

The Muzrai Commissioner in Mysore returning enclosures.
The Comptroller to Government.

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS.

G. O. No 902-3—Muz. 169-23-4, dated 23rd January 1926.

Muzrai Establishment Fund

Passes orders on the formation of ——.

READ—

Government Order No. 2538-49—Muz. 694-15-1, dated 2nd April 1917, directing the constitution of a Muzrai Establishment Fund by the levy of a percentage contribution on the annual income of major and minor institutions to meet the charges of the establishment employed in the various offices for Muzrai Work.

2. Government Order No. 4334-43—M. F 809-18-2, dated 17th June 1920, determining the principles of levy of contribution based on the gross income of Muzrai Institutions, *viz.*, 5 per cent on the gross income of major and of 3 per cent on that of minor institutions and calling for detailed proposals in respect of the establishment required for the several offices within a cost of Rs. 20,000 per annum.

3. Government Order No 870-1—Muz. 169-23-2, dated 2nd January 1924, authorising the Comptroller to admit the charges debitable to the Muzrai Establishment Fund pending its actual formation.

4. Letter No. C. 664 of 1922-23, dated 1st April 1924, from the Muzrai Commissioner in Mysore, submitting detailed proposals in the matter.

5. Note No. 1121—T. A. D. B., dated 15th May 1924, from the Comptroller to Government on the subject.

ORDER No. 902-3—MUZ. 169-23-4, DATED 23RD JANUARY 1926.

In the order of 17th June 1920 read above, Government laid down the lines on which the Muzrai Establishment Fund should be constituted and requested the Muzrai Superintendent to submit in consultation with the Comptroller and Deputy Commissioners of Districts detailed proposals for the formation of the fund including the establishment required for the several offices for Muzrai work within a cost of Rs. 20,000 per annum.

2. In his letter No. C. 664, dated 17th October 1923, the Muzrai Commissioner brought to the notice of Government that the statistics provisionally collected for settling the question of the formation of the fund out of the estimated income of Major and Minor institutions required to be carefully verified and that he had called for detailed information from the Districts about the same as well as the volume of work turned out in Muzrai Offices and the strength of establishment required therefor. Pending submission of his proposals, the Comptroller was authorised to admit the charges debitable to the Fund. According to the Comptroller's books there is a debit balance of about Rs. 39,490 against the Fund to end of June 1925.

3. The Muzrai Commissioner has submitted detailed proposals in respect of the establishment required for the several offices at a cost of Rs. 20,676 against an estimated income of Rs. 21,460 leaving a reserve of Rs. 784 and states that the deficiency in the 5 per cent "Reserve" will be made good while furnishing the final statements of income of individual institutions. He has also recommended that all charges debited to this Fund pending the final formation of the Fund, may be adjusted by giving retrospective effect to the levy of contribution from 1st July 1920.

4. The Comptroller to Government in offering his opinion on the proposals made by the Muzrai Commissioner states that no provision for the audit staff sanctioned in Government Proceedings No. 2514-25—Muz F 371-13-2, dated 2nd April 1917 has been made in them, that its entertainment is very essential, and that as the Muzrai work in his own office is on the increase the present contribution of Rs. 150 per mensem may be

No. R. 902-3—Muz. 169-23-4, dated 23rd January 1926.

raised to Rs. 200. As regards the proposal of the Muzrai Commissioner that the contribution may be levied with retrospective effect from 1st July 1920 to wipe out the debit balance, the Comptroller observes that in view of the fact that the verification of the balances of Muzrai Institutions on which the Special Duty Officer was engaged has not been completed and the amount invested on 6¼ per cent bonds on behalf of the minor institutions has not yet been apportioned to the several institutions, it is not possible to say if they will have sufficient credit balances to meet the arrear contributions. To avoid this difficulty in bringing the scheme into effect immediately, the Comptroller recommends that the accumulated interest amount due to the minor institutions on account of the investment in 6¼ per cent State Loan Bonds which remains unadjusted pending the determination of balances of individual institutions, may be utilised to wipe off the outstanding debit balance. For the future, he suggests that the expenditure on account of establishment charges as budgetted for with an addition of 5 per cent for "Reserve" be recovered at the end of each year from the institutions that have a credit balance of over Rs. 100 in proportion to the total credit balance of all institutions in the State, instead of adopting the system of percentage levy based on the gross income of institutions.

5. The Muzrai Commissioner's report does not furnish full information regarding the estimated contribution to the fund based on the gross income of the institutions, so that it is not possible to find out if such contribution will be sufficient to meet the annual charges of the establishment on the revised scale proposed by him. He states that the final statement of income and expenditure of all the Muzrai Institutions with the contributions payable by them to the Establishment Fund will be called for from the Deputy Commissioners and desires that meanwhile orders may be passed on the proposals made by him for the revision of the Muzrai Establishment in the several offices.

6. Government are not prepared to pass final orders on the proposal of the Muzrai Commissioner for the revision of establishment until the total amount of contribution to the Muzrai Establishment Fund by the several institutions is fully determined. At the same time they consider that the adjustment of the large amounts now standing to the debit of the Muzrai Establishment Fund as also the future formation of the Fund should not be delayed any longer. After giving their best consideration to the subject and the proposals made by the Muzrai Commissioner and the Comptroller, Government are pleased to pass the following orders:—

(*a*) The Muzrai Establishment Fund will be formed with effect from 1926-27 on the lines sanctioned in the Government Order of 17th June 1920. A statement showing the amount of contribution payable by each of the major institutions and the total amount of such contributions will be prepared by the Muzrai Commissioner in consultation with the Deputy Commissioners and submitted for the information of Government and the Comptroller before the end of April 1926. A similar statement of contributions payable by the minor institutions will also be got prepared by the Muzrai Commissioner and submitted to Government, before the end of June 1926.

(*b*) The contribution payable by each institution will be fixed for a period of five years and will be subject to revision at the end of the period according to alterations in their scale of receipts and expenditure.

(*c*) As regards the debit balance of about Rs. 39,490 now standing against the Muzrai Establishment Fund, in view of the fact that the Major Muzrai Institutions have been contributing a sum of about Rs. 5,130 per annum towards the Establishment charges in the several offices, Government accept the Comptroller's suggestion to adjust the above debit balance fully from the accumulated interest standing to the credit of the minor institutions as a whole, the balance left after such adjustment being divided among the institutions in proportion to their respective contributions to the investment. The amount required for expenditure on establishment during the current year will also be met similarly from the year's interest on the invested surplus of the minor institutions

(*d*) As regards the establishment proposed by the Muzrai Commissioner for the several officers, as it is not possible to pass final orders in the absence of *definite information as to the total contribution* to the Fund based on the gross income of individual institutions, the Muzrai Commissioner is requested to renew his proposals with such modification as he may consider necessary after the statements referred to in para 6 (a) above are submitted by him. Meanwhile, pending the receipt of the above statement and the issue of final orders thereon, the Government will be prepared to sanction the following staff which are said to be urgent, as a temporary measure on receipt of detailed proposals therefor from the Muzrai Commissioner.

No. 902-3—Muz. 169-23-4, dated 23rd January 1926.

(1) The appointment of a small audit staff for a systematic inspection of the accounts of the several Muzrai Offices with a view to ensure that the several accounts, registers, etc., prescribed by Government are properly maintained and the administration of the Muzrai Institutions is properly attended to.

(2) The entertainment of temporary hands in offices in which there is much congestion of work and relief is urgently required.

B. SRINIVASA IYENGAR,
Secretary to Government,
Revenue Department.

To—The Muzrai Commissioner in Mysore, returning enclosures.
The Comptroller to Government.

Exd—P. S R N.

W I 1593—GPL—300—2-2-26